

Memo

To: Berlin City Council
From: Jim Wheeler, City Manager
Date: May 24, 2021
Re: 41 Corcoran Abatement Recommendations
1 KRT Abatement Recommendation

Attached is a full packet of our assessors' abatement recommendations received to date. These are the same as the recommendation memos that have been previously provided with two exceptions:

1. There are some wording revisions on the recommendation memo for 300 Denmark St.
2. The last recommendation in the packet is from KRT. This recommendation is relative to an abatement filing at the BTLA.



CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 27, 2021

RE: 2020 Abatement Recommendation

OWNER: 325 Church Street Properties, LLC
316 West Road
Hampstead, NH 03841

PROPERTY LOCATION: **325 Church Street** Map/Block/Lot: **000120-000313-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$55,200

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a two unit dwelling with 2,359 square feet of living area, originally built in 1912, and situated on 0.11 acres.

The taxpayer states there are several errors on the property record card. We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. Interior condition is fair;
2. Exterior condition average to fair;
3. Overall condition lowered from "average" to "fair";
4. Finished enclosed porch areas changed to unfinished enclosed porch areas;
5. Unfinished attic is no longer accessible and was filled with blown insulation;

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$55,200 to \$52,200.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 27, 2021

RE: 2020 Abatement Recommendation

OWNER: 608 Burgess Street Properties, LLC
316 West Road
Hampstead, NH 03841

PROPERTY LOCATION: **608-1 Burgess Street** Map/Block/Lot: **000129-000127-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$48,100

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a five unit dwelling with two buildings with a total of 4,419 square feet of living area, originally built in 1910, and situated on 0.11 acres.

The taxpayer states there are several errors on the property record card. We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

- 1. Building 1 is gutted and uninhabitable.
- 2. Building 2 is gutted and uninhabitable.

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$48,100 to \$34,300.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 27, 2021

RE: 2020 Abatement Recommendation

OWNER: 91 Green Street Properties, LLC
316 West Road
Hampstead, NH 03841

PROPERTY LOCATION: **5 Wight Street** Map/Block/Lot: **000119-000321-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$35,000

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a two unit dwelling with 1,129 square feet of living area, originally built in 1890, and situated on 0.03 acres.

The taxpayer states there are several errors on the property record card. We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. Interior condition is fair;
2. Exterior condition average to fair;
3. Overall condition lowered from "average" to "fair";
4. Finished enclosed porch areas changed to unfinished enclosed porch areas;
5. Angled enclosed porch area is utility storage unfinished;

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$35,000 to \$28,600.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 22, 2021

RE: 2020 Abatement Recommendation

OWNER: Albert, Audrey
Gendron, Barry & Wayne
70 Crestwood Drive
Gorham, NH 03581

PROPERTY LOCATION: **11 Dustin Street** Map/Block/Lot: **000125-000066-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$141,100

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family home, originally built in 1974 with 1,851 square feet of living area and situated on .49 acres.

The taxpayers state that they are not appealing the value of their house but of the land only. This is not an acceptable declaration. To challenge the valuation, you must consider the property's market value as a whole. The taxpayers state that due to running water and steep slopes the value should be significantly less.

The land assessment already has a reduction in value to account for topography and water issues. The taxpayers' site two other properties on Bemis Street for land value comparisons but those are in an inferior neighborhood.

The taxpayers have failed to quantify any of the three foundations to grant an abatement:

1. There are no errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.



CORCORAN CONSULTING ASSOCIATES, INC.

Continued: 11 Dustin Street/2020 Abatement Recommendation

Based on the above information, I am recommending you deny this abatement application for the 2020 tax year.

ABATEMENT GRANTED:

DATE: _____

ABATEMENT DENIED:

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 22, 2021

RE: 2020 Abatement Recommendation

OWNER: Arsenault, Roland & Lynda
660 Third Avenue
Berlin, NH 03570

PROPERTY LOCATION: **660 Third Avenue** Map/Block/Lot: **000119-000514-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$134,100
Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property was originally classified as a single-family home with 2,957 square feet of living area, originally built in 1930, and situated on 0.17 acres.

The taxpayer states that this home is a two-unit dwelling and has been as such for a long time. The field cards did not show an interior inspection being performed in recent years. Our staff appraiser, Jay Ferreira, inspected the property on December 2, 2020 with the owner. Mr. Ferreira noted the following:

- 1. The property is indeed a two-unit dwelling;
- 2. All other data was correct as listed;

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$134,100 to \$83,700.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 21, 2021

RE: 2020 Abatement Recommendation

OWNER: Aubuchon Realty Company, Inc.
73 Junction Square Drive
Concord, MA 01742

PROPERTY LOCATION: **38 Glen Avenue** Map/Block/Lot: **000118-0000137-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$375,900

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a commercial building with 14,800 square feet of rentable area situated on .67 acres in the downtown district. The first floor is retail space for Aubuchon Hardware and the second floor is office space.

The taxpayer states his opinion of value at \$336,800 for the 2020 tax year. The owner is solely relying on the income approach to value and states there are vacancies currently on the second floor. The owner does not show lease dates and when those leases ended. The income basis for a 4/1/2020 date would be the income value for year-end 2019. It is hard to determine from the submittals when some of these offices became vacant. We examined the gross rental revenue provided by the owner (which it should be noted that the owner did not return in income and expense questionnaire that was sent out last spring) and that gross revenue is higher than what we estimated when using our income approach analysis. The owner does not specify expenses associated with the property nor is there any development of a capitalization rate utilized or developed.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the hardware store manager. Mr. Ferreira found no errors in data.



Continued: 38 Glen Avenue/2020 Abatement Recommendation

The taxpayer has failed to quantify any of the three foundations to grant an abatement:

1. Discovered errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you deny this abatement application for the 2020 tax year.

ABATEMENT GRANTED:

DATE: _____

ABATEMENT DENIED:

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Belanger, Daniel J.
552 First Avenue
Berlin, NH 03570

PROPERTY LOCATION: **552 First Avenue** Map/Block/Lot: **000118-0000047-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$69,400

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family conventional style home with 1,359 square feet of living area, originally built in 1900 and situated on .18 acres.

The taxpayer states his opinion of value at \$50,000 for the 2020 tax year. There are no comparable properties attached or listed to support this valuation claim. The taxpayer cites 536 First Avenue as a comparable, which is not a recent sale. The comparable building and the subject are assessed for almost the same value at \$54,200 and \$52,800 respectively.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The property has a shared driveway and that was originally factored at 95%;
2. The attic space is accessed by a scuttle hole and therefore should be removed from the sketch (we only sketch attic areas if they are accessed by a permanent set of stairs);
3. A three-quarter story area over the left side of the home is actually one-half story;
4. The overall condition of the building is average as originally listed.

We recommend sketch changes as noted.

Beyond these data corrections, the taxpayers have failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see list above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.



CORCORAN CONSULTING ASSOCIATES, INC.

Continued: 552 First Avenue/2020 Abatement Recommendation

Based on the above information, I am recommending you **approve** this abatement application and reduce the 2020 assessed value from \$69,400 to \$67,000.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Chaloux, James A 625 Lincoln Avenue
Supry, Jean-Ann Berlin, NH 03570

PROPERTY LOCATION: **625 Lincoln Avenue** Map/Block/Lot: **000121-000076-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$98,900

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a two-family residential property with 2,888 square feet of living area, originally built in 1920 and situated on 0.90 acres.

The taxpayer has provided a "comparative market analysis" dated September 2020 with an opinion of value at \$69,900.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The property has deferred maintenance issues with sill plate in basement needs replacement;
2. 2nd Floor wall, east side needs to be replaced;
3. Land is always wet with run off from Beebe Street;
4. Yard is flooded;

Our recommendation is to add functional obsolescence for deferred maintenance issues at 10% and apply a land condition factor for the water run off issues at 80% (20% deduction) for the 2020 tax year.

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$98,900 to \$73,500. (This is within 5% of the opinion of market value and is acceptable for mass appraisal standards.)

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Croteau, Emile & Rita
2229 Riverside Drive
Berlin, NH 03570

PROPERTY LOCATION: **2229 Riverside Drive** Map/Block/Lot: **000404-000011-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$170,030

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family ranch style home with 1,886 square feet of living area, originally built in 1977 and situated on 31.80 acres of which 29.80 acres are enrolled into the current use program.

The taxpayer states that the land increase for non-current use land and current use land was too high at 20%. The current use values are determined by the State of New Hampshire annually. The state issues their rates per acre each summer for the 4/1 lien date and those were applied appropriately. The market value of the non-current use land is determined by our analysis and subsequent adjustments for different neighborhoods and areas of the City. When applying for an abatement, the taxpayer must indicate what they believe is the overall market value of the property and provide supportive documentation. The taxpayer for the subject property is only challenging the land portion and not considering the entire property as a whole.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The property has a very long dirt driveway that is mostly uphill and hard to access;
2. Fireplace is not operational

Prior field reviews of the property had a 10% condition factor on the non-current use land to account for the access issues and a 50% adjustment on the current use land for topography and easements.



Continued: 2229 Riverside Drive/2020 Abatement Recommendation

Our recommendation is to increase the non-current use land condition factor to 20% but apply no further reductions on the current use land. We are also recommending that the fireplace on the property record card be noted but to zero the value to account for its non-operational status. Whereas no overall opinion of value is given by the taxpayer, there is no need to discuss further adjustments to account for market value.

Beyond these data corrections, the taxpayers have failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see list above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$170,030 to \$162,730.

ABATEMENT GRANTED:

DATE: _____

ABATEMENT DENIED:

DATE: _____



CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Croteau, Jean P
Boucher, Eugene A
460 Grafton Street
Berlin, NH 03570

PROPERTY LOCATION: **460 Grafton Street** Map/Block/Lot: **000132-000100-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$96,100

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family ranch style home with 1,324 square feet of living area, originally built in 1952 and situated on 1.10 acres.

The taxpayer states that the land has wetland areas and drainage issues. No opinion of value is stated in the application.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The property has French drains in the basement level
2. History of flooding problems;
3. Culvert area
4. Water enters the basement area from west wall

Prior abatements have been granted and land condition factors are already shown on the property record card to reflect those issues. I would not suggest any further reductions on the land value. Prior abatements also had a functional obsolescence added for the basement flooding issues at 2%. Our recommendation is to increase this functional obsolescence to 10% for the 2020 tax year. Whereas no opinion of value is given by the taxpayer, there is no need to discuss further adjustments to account for market value.



Continued: 460 Grafton Street/2020 Abatement Recommendation

We recommend that this added functional adjustment by 8% is made and the revised assessment should be \$94,100 for the 2020 tax year. Beyond these data corrections, the taxpayers have failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see list above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$96,100 to \$94,100.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 26, 2021

RE: 2020 Abatement Recommendation

OWNER: Cusson, Paul & Francoise LLC
P O Box 417
Berlin, NH 03570

PROPERTY LOCATION: **198-4 Main Street** Map/Block/Lot: **000119-000016-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$271,800

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is known as the "Albert Theatre" in downtown Berlin. This building has 14,714 square feet of rentable area, originally built in 1910, and situated on 0.26 acres.

The property was visited last spring by the previous assessing firm for outstanding building permits on file. At that visit, the firm indicated that all interior work was finished.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the owner. Mr. Ferreira noted the following:

1. The interior is poor and no interior renovation was completed in 2020;
2. Overall complete of the building is 20%;
3. An area of 20' x 61' labeled as utility storage is actually open with no roof, removed from sketch;
4. Originally listed as drywall, removed;
5. Originally listed as hardwood floors, removed;



Continued: 198-4 Main Street/2020 Abatement Recommendation

The assessing department will continue to monitor the progress of renovations and this property will be flagged to revisit in spring 2022.

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$271,800 to \$197,000.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 21, 2021

RE: 2020 Abatement Recommendation

OWNER: Dupont, Armand & Shirley
745 Lancaster Street
Berlin, NH 03570

PROPERTY LOCATION: **745 Lancaster Street** Map/Block/Lot: **000129-000083-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$58,200

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single-family home with 1,048 square feet of living area, originally built in 1920, and situated on 0.11 acres.

The taxpayer states that this home is valued too high due to the severe flooding issues on the lot which goes into the basement level. Their opinion of value is listed at \$30,000 in the abatement application but they have provided no market data to support this value.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the owner. Mr. Ferreira noted the following:

1. The basement level is wet and added functional depreciation at 2%;
2. Second floor level changed from three quarter story to one half story;
3. Add secondary floor covering of "plywood panel";



CORCORAN CONSULTING ASSOCIATES, INC.

Continued: 745 Lancaster Street/2020 Abatement Recommendation

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$58,200 to \$52,900.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Dupuis, Normand & Joan
430 Derrah Street
Berlin, NH 03570

PROPERTY LOCATION: **430 Derrah Street** Map/Block/Lot: **000133-000088-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$128,900

Dear Honorable Council Members:

The taxpayers have requested an abatement of property taxes paid in 2020. This property is a four-unit multifamily property with 3,852 square feet of living area, originally built in 1945 and situated on .51 y acres.

The taxpayers state that they have completed their own "comparative market analysis" by supplying several property record cards. This is not a comparative market analysis. Their opinion of value at \$97,800 however, there is no adjustments for location, condition, or lot size in comparison to their property.

The taxpayers also erroneously state that Corcoran Consulting is out of business. Corcoran Consulting is very much in business and has been in business in New Hampshire for over 36 years.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The north side of the house siding is lifting and cracked;
2. Flat roof on north side of house is leaking - flat roof on a residence is an obsolescence in NH;
3. Interior is all original but maintained;
4. Area of basement that is labeled as finished is very old, wet and moldy.



Continued: 430 Derrah Street/2020 Abatement Recommendation

I would suggest a functional obsolescence added for the flat roof and roof leaking issues. Our recommendation is functional obsolescence of 5% added for 2020 tax year. I would also suggest, now that an interior inspection has been performed, lowering the overall condition of the property from "average" to "fair". Lastly, we suggest removing the label of finished basement "FBM" on the sketch and reclassifying it as "UBM" or unfinished due to its extremely poor condition.

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$128,900 to \$117,500.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 22, 2021

RE: 2020 Abatement Recommendation

OWNER: ESW Realty, LLC
65 Gray Road, 2nd Floor Box 4
Falmouth, ME 04105

PROPERTY LOCATION: **9 Green Square** Map/Block/Lot: **000118-000143-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$273,200

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a retail building with 1,971 square feet of rentable area situated on .37 acres.

The taxpayer's representative claims an opinion of value at \$100,000 to \$125,000 for the 2020 tax year. The tax representative has supplied two pages of data, but it is clearly referencing the appeal of the Dunkin Donuts in Gorham and is not referring to the Dunkin Donuts (the tenant of 9 Green Square) in Berlin.

This matter is pending before the Board of Tax and Land Appeals for the 2019 tax year. It is our recommendation that the City deny this application until resolution of 2019 matter.

Based on the above information, I am recommending you deny this abatement application for the 2020 tax year.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Farrington, Richard & Anita
2001 Hutchins Street
Berlin, NH 03570

PROPERTY LOCATION: **2001 Hutchins Street** Map/Block/Lot: **000137-0000082-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$114,900

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family ranch style home with 1,646 square feet of living area, originally built in 1969 and situated on .54 acres.

The taxpayer states his opinion of value at \$85,000 for the 2020 tax year. There are no comparable sale properties, neighboring properties or other supportive documentation to support this opinion of value. The taxpayer states there are cracks in the basement; cracks in the living room and one bedroom; a shed in the back yard has collapsed this winter; garage is sinking and has no doors or siding; leaking in roof above sunroom; eave is rotting; sealed up fireplace; electric heat has been disconnected and now uses propane.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. Confirmed garage issues and reduced garage value to 10% good (from 20%);
2. Confirmed multiple leak issues;
3. Confirmed cracks in foundation;
4. Confirmed propane unit heaters;
5. Noted uneven floors;
6. Noted overall fair condition on the interior (was listed as average);
7. Shed value depreciated to 0%;



Continued: 2001 Hutchins Street/2020 Abatement Recommendation

We recommend that a 5% functional obsolescence be applied to account for deferred maintenance issues and change the overall condition of the home from average to fair. Lastly, remove the shed value and reduce the garage value to 10% good.

Beyond these data corrections, the taxpayers have failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see list above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$114,900 to \$105,300.

ABATEMENT GRANTED:

DATE: _____

ABATEMENT DENIED:

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Farrington, Richard & Anita
2001 Hutchins Street
Berlin, NH 03570

PROPERTY LOCATION: **Hutchins Street** Map/Block/Lot: **000137-0000082-000020**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$2,900

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a vacant lot of .56 acres. The taxpayers own an abutting single-family home at 2001 Hutchins Street.

The taxpayer does not provide an opinion of value and only states "the taxes are too high". The taxpayer states that the land is underwater and not buildable.

We requested the owner consent to an inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The property is vacant;
2. The property was originally listed as unbuildable and was already granted a 90% reduction from full market value for the wet and unbuildable status;



Continued: Hutchins Street/2020 Abatement Recommendation

The taxpayers have failed to quantify any of the three foundations to grant an abatement:

1. Errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Section E of the abatement application clearly states “Statements such as “taxes too high,” “disproportionately assessed” or “assessment exceeds market value” are insufficient.

Based on the above information, I am recommending you deny this abatement application.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 26, 2021

RE: 2020 Abatement Recommendation

OWNER: Grinnell, Joyce
61 Denmark Street
Berlin, NH 03570

PROPERTY LOCATION: **61 Denmark Street** Map/Block/Lot: **000127-000086-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$125,000

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single-family home with 1,363 square feet of living area, originally built in 1917, and situated on 0.16 acres.

The taxpayer states that the home has two bedrooms and one full bathroom. The original property record card listed four bedrooms and two full bathrooms.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 20, 2021 with the owner. Mr. Ferreira noted the following:

1. Confirmed two bedrooms and one full bathroom;

No other data changes were noted.



CORCORAN CONSULTING ASSOCIATES, INC.

Continued: 61 Denmark Street/2020 Abatement Recommendation

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$125,000 to \$115,900.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 27, 2021

RE: 2020 Abatement Recommendation

OWNER: Hawkins, Barbara Ann
1388 Napert Street
Berlin, NH 03275

PROPERTY LOCATION: 1388 Napert Street Map/Block/Lot: 000134-000014-000000

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$59,500

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single-family home with 1,150 square feet of living area, originally built in 1930, and situated on 0.11 acres.

The taxpayer states there are several deferred maintenance issues with the home and believes the value is only around \$35,000. We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 9, 2021 with the owner. Mr. Ferreira noted the following:

- 1. Attached garage is missing doors and open, change to unfinished storage;
- 2. Interior condition is poor;
- 3. Change overall building condition from "fair" to "poor";
- 4. Flooring is plywood;

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$59,500 to \$45,400.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 26, 2021

RE: 2020 Abatement Recommendation

OWNER: Langevin, Norman & Annette
688 Blais Street
Berlin, NH 03570

PROPERTY LOCATION: **Blais Street** Map/Block/Lot: **000132-000076-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$13,400

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a vacant residential lot of .11 acres with a single-story garage of 672 square feet.

The taxpayer states that their property taxes are too high and that their sale price in 2012 of \$58,500 should be the estimated value or less due to no improvements and overall depreciation. The abatement application is very clear to state that "taxes too high" is not a valid claim for an abatement. In addition, the sale price in 2012 (which was sold by a bank) is not reflective of market value for 4/1/2020.

Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the owner. Mr. Ferreira noted the garage should have slightly more depreciation for its overall condition. The overall condition is reduced from 30% to 25%. No other changes are required.

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$13,400 to \$12,600.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 26, 2021

RE: 2020 Abatement Recommendation

OWNER: Langevin, Norman & Annette
688 Blais Street
Berlin, NH 03570

PROPERTY LOCATION: **672 Blais Street** Map/Block/Lot: **000132-000056-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$72,800

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single-family home with 1,470 square feet of living area, originally built in 1925, and situated on 0.45 acres.

The taxpayer states that their property taxes are too high and that their sale price in 2012 of \$58,500 should be the estimated value or less due to no improvements and overall depreciation. The abatement application is very clear to state that "taxes too high" is not a valid claim for an abatement. In addition, the sale price in 2012 (which was sold by a bank) is not reflective of market value for 4/1/2020.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the owner. Mr. Ferreira noted the following:

1. The second story should be labeled as half story and not three quarter story;
2. Small second floor area of 15'x 6' should be removed from the sketch;



CORCORAN CONSULTING ASSOCIATES, INC.

Continued: 672 Blais Street/2020 Abatement Recommendation

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$72,800 to \$70,400.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 21, 2021

RE: 2020 Abatement Recommendation

OWNER: Lopez, Guy
31 Williamson Avenue
Berlin, NH 03570

PROPERTY LOCATION: **31 Williamson Avenue** Map/Block/Lot: **000125-000095-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$108,700

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single-family home with 1,752 square feet of living area, originally built in 1952, and situated on 0.18 acres.

The taxpayer states that this home is valued too high compared to some neighbors and due to the overall condition of the property. The field cards did not show an interior inspection being performed in recent years.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the owner. Mr. Ferreira noted the following:

1. The interior is average to fair with repairs needed to front door, floors and stairs;
2. Kitchen and bathrooms not updated since 1980s;
3. Change story height on second floor from half story to expansion attic;
4. Change overall condition of building from "good" to "average" based on inspection;



CORCORAN CONSULTING ASSOCIATES, INC.

Continued: 31 Williamson Avenue/2020 Abatement Recommendation

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$108,700 to \$97,100.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Love, Shirley A.
691 Fourth Avenue
Berlin, NH 03570

PROPERTY LOCATION: **691 Fourth Avenue** Map/Block/Lot: **000110-000051-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$53,900

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family conventional style home with 1,184 square feet of living area, originally built in 1930 and situated on .11 acres.

The taxpayer states his opinion of value at \$30,000 for the 2020 tax year. There is no supportive documentation to follow up this opinion. The taxpayer states a long list of interior and exterior repairs that are needed. It should be noted that the property was listed for sale in June 2020 for an asking price of \$48,000.

We requested the owner consent to an interior inspection, and it was granted earlier in the winter during our cycled inspection process. Our staff data inspector, Aaron Rissi, inspected the property on February 10, 2021 with the owner. Mr. Rissi noted the following:

1. Siding is peeling and need to be painted;
2. Gutters in disrepair and damaged from ice buildup;
3. Ceilings are falling down and have water damage in several rooms;
4. Floor in the kitchen is sagging;
5. Windows are 50+ years old;
6. Overall fair to poor condition.



Continued: 691 Fourth Avenue/2020 Abatement Recommendation

We recommend the overall condition be changed from "fair" to "poor" and to apply a 3% functional obsolescence for several deferred maintenance issues as noted above.

Beyond these data corrections, the taxpayers have failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see list above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$53,900 to \$47,800.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: McKenzie, Alva + Gisele
P O Box 634
Berlin, NH 03570

PROPERTY LOCATION: **123 Jericho Road** Map/Block/Lot: **000106-0000016-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$35,000

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property was a ranch style home with 880 square feet of living area, originally built in 1970 and was situated on .34 acres. The taxpayers own an abutting single-family home at 125 Jericho Road. The owners purchased this abutting property from the prior owners and was not placed on the open market for sale.

The taxpayer states that the property was demolished in June 2020. By law, we must assess what is there as of April 1. The taxpayers state that they were unable to demolish the property by April 1 due to COVID-19 issues. Additionally, the current owners did not take possession of this property until May 26, 2020 which they also attribute delays of taking ownership due to COVID-19.

Our office has confirmed that the building has been demolished. It should be noted that this property suffered significant fire damage in 2019 and the prior contracted assessor confirmed the fire damage and depreciated the building for 4/1/2020. The 2021 assessment will be for land and the existing shed on the property.



Continued: 123 Jericho Road/2020 Abatement Recommendation

The taxpayers have failed to quantify any of the three foundations to grant an abatement:

1. Errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

We can sympathize with delays in ownership and demolition which both took place after April 1, we must adhere to the law and assess as of April 1.

Based on the above information, I am recommending you deny this abatement application.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 27, 2021

RE: 2020 Abatement Recommendation

OWNER: Michael Nicoletti, Trstee of
Robert & Christine Irrev Trust
255 Howard Street
Berlin, NH 03570

PROPERTY LOCATION: 255 Howard Street Map/Block/Lot: 000138-000013-000000
PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$130,100

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single-family home with 1,196 square feet of living area. This home was originally built in 1968 and is situated on 1.10 acres.

The taxpayer states the value of the land is too high based on prior abatements granted. The revaluation process does not utilize prior abatements when establishing new values. The prior abatement in 2018 lowered the taxpayer's neighborhood code from 70 to 50 but left the rest of the neighbors at 70. The revaluation corrected this inconsistency.

The taxpayer has failed to quantify any of the three foundations to grant an abatement:

1. Discovered errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you deny this abatement application for the 2020 tax year.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 21, 2021

RE: 2020 Abatement Recommendation

OWNER: John & Lucia Morley
258 School Street
Berlin, NH 03570

PROPERTY LOCATION: **258 School Street** Map/Block/Lot: **000119-000070-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$93,200

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property was classified in our appraisal system as a two-unit home with 3,708 square feet of living area situated on .11 acres.

The taxpayer states his opinion of value at \$79,000 for the 2020 tax year. The owners claim that this was their purchase price in 2016 and they do not believe the property has appreciated since that time. The most recent real estate market shows differently. Market increases just between 2018 to 2020 were at 15%.

Secondly, the taxpayers state that this is not a two-family home but rather a single-family dwelling. Since the field card shows no interior inspection in recent years, we requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the property owner. Mr. Ferreira observed the following:

1. The property is in fact a single family home;
2. Originally listed as a style of "two-unit" now corrected to "conventional" style;
3. Added secondary wall cover of "plywood panel";
4. Reduced overall condition of the building from "good" to "average" based on interior inspection;
5. Changed third floor story height from half story to expansion attic area;



Continued: 258 School Street/2020 Abatement Recommendation

The taxpayer has failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (as noted above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

The overall value increased due to the change in use and style from two-unit to single-family. For the 2020 market, the single family, conventional style homes were selling for much more than two-unit dwellings. Based on these changes, the assessment has actually increased to \$99,000.

Based on the above information, I am recommending you deny this abatement application for the 2020 tax year.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 27, 2021

RE: 2020 Abatement Recommendation

OWNER: Omegalink International, LTD
P O Box 2152
Campton, NH 03223

PROPERTY LOCATION: **566 Burgess Street** Map/Block/Lot: **000130-000244-000001**
PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$22,100

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as an apartment building with six units originally built in 1930, and situated on 0.11 acres.

The taxpayer states the value of the building should be zero because it is a vacant and blighted property. Between the revaluation and the hearing process last summer, the final assessment is \$22,100. The land is at \$7,500 and the building value is at \$14,600. We have the overall building value at 8% good.

The taxpayer has failed to quantify any of the three foundations to grant an abatement:

1. Discovered errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you deny this abatement application for the 2020 tax year.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 21, 2021

RE: 2020 Abatement Recommendation

OWNER: Raymond, Yvan
19 Corbin Street
Berlin, NH 03570

PROPERTY LOCATION: **19 Corbin Street** Map/Block/Lot: **000114-000043-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$67,900

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single-family home with 1,319 square feet of living area, originally built in 1922, and situated on 0.17 acres.

The taxpayer states that this home is valued too high due to the overall condition of the property with much deferred maintenance needed.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 5, 2021 with the owner. Mr. Ferreira noted the following:

1. The interior is fair;
2. Exterior needs new roof and siding;
3. A first-floor area of 17 x 7 was showing as finished living area but is actually enclosed porch;
4. Enclosed porch area of 12 x 6 is actually unfinished;
5. Unfinished raised basement is actual standard level unfinished basement;
6. Overall condition from "average" to "fair";
7. Two sheds and lean-to reduce overall condition from 40% good to 30% good;
8. Small land topography issue applying 5% off market value to land;



Continued: 19 Corbin Street/2020 Abatement Recommendation

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$67,900 to \$61,600.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Riff, William
45 Franklin Street
Berlin, NH 03570

PROPERTY LOCATION: **51 Western Avenue** Map/Block/Lot: **000114-0000042-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$57,400

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family conventional style home with 1,730 square feet of living area, originally built in 1890 and situated on .41 acres.

The taxpayer states his opinion of value at \$27,500 for the 2020 tax year. This opinion appears to be based on a market analysis dated January 2017. This market analysis is not applicable for the 2020 tax year. The taxpayer cites three comparable properties at 458 Willard St, 50 Wentworth Ave; and 456 First Ave. The first at 458 Willard St was a mobile home that sold for \$2,677 from the City of Berlin and now has been demolished. The second at 50 Wentworth Ave sold for \$46,000 in 2019 as an unqualified sale between landlord and tenant, it is currently assessed for \$65,800. The third at 456 First Ave is not a recent sale and is currently assessed for \$95,300. The taxpayer has not made any comparisons to the subject property with these properties listed.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The property has no heat on the second and third floors;
2. The third floor was listed as a half story and it is actually considered finished attic based on the wall weight/roof line;



Continued: 51 Western Ave/2020 Abatement Recommendation

We recommend the sketch change of half story to attic and apply a 5% functional obsolescence for no central heat on the second and third floors.

Beyond these data corrections, the taxpayers have failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see list above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$57,400 to \$51,100.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrett, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Rosa, David Joseph
17 Garner Avenue
Salem, NH 03079

PROPERTY LOCATION: **100 Mason Street** Map/Block/Lot: **000119-000142-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$76,600

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property was originally classified as a 4-unit apartment building with 2,214 square feet of living area, originally built in 1920 and situated on 0.09 acres.

The taxpayer states that this property is a three-unit building and not a four-unit building. The taxpayer also states that they purchased the property in November 2020 and the taxes have doubled. We are not clear on doubled from what starting point since the purchase was made after the revaluation was completed this past summer. It should also be noted that the taxpayer purchased this property for a recorded sale price of \$96,533.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. The property has three units; 1st floor is a three-bedroom unit; 2nd floor has (2) one-bedroom units;
2. Corrected bathroom count from 4 full baths to 3 full baths.



CORCORAN CONSULTING ASSOCIATES, INC.

Continued: 100 Mason Street/2020 Abatement Recommendation

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$76,900 to \$70,600

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: March 22, 2021

RE: 2020 Abatement Recommendation

OWNER: Tofanelli, Paul
105 Wight Street
Berlin, NH 03570

PROPERTY LOCATION: **105 Wight Street** Map/Block/Lot: **000109-000035-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$43,200

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is a single-family conventional style home with 1,454 square feet of living area, originally built in 1900 and situated on .19 acres.

The taxpayer states that the valuation of the home for 2020 should be the same as the granted abatement value from 2019 of \$28,600 and since there have been no physical changes to the property, the property value should be the same. This argument is not a valid claim for an abatement of taxes. As this Board is aware, any time a revaluation takes place, it is to achieve values anew. Prior abatements are not held in perpetuity.

We requested the owner consent to an interior inspection and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on March 8, 2021 with the owner. Mr. Ferreira noted the following:

1. Two bedrooms not three as the 3rd room labeled as a bedroom had no closet and thus changed the bedroom count from 3 to 2;
2. Roof needs repair;
3. Interior walls are plywood panel, not plaster;
4. The overall interior condition to be poor.
5. The detached garage was in very poor condition and was unsafe;
6. Added depreciation to account for an open electrical box, wooden lolley columns and a collapse chimney.



Continued: 105 Wight Street / 2020 Abatement Recommendation

We recommend that these data corrections are made and the revised assessment should be \$33,900 for the 2020 tax year. Beyond these data corrections, the taxpayers have failed to quantify two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see list above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$43,200 to \$33,900.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 21, 2021

RE: 2020 Abatement Recommendation

OWNER: Vinyard, Don & Diane
736 Sixth Avenue
Berlin, NH 03570

PROPERTY LOCATION: **737 Sixth Avenue** Map/Block/Lot: **000110-000140-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$54,400

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single family home with 928 square feet of living area, originally built in 1926, and situated on 0.34 acres.

The taxpayer states that this home is completely gutted on the inside and not habitable in its current state. Our revaluation process only examined the exterior and it was noted that the property was in poor condition. The field cards did not show an interior inspection being performed in recent years.

We requested the owner consent to an interior inspection, and it was granted. Our staff appraiser, Jay Ferreira, inspected the property on April 6, 2021 with the owner. Mr. Ferreira noted the following:

1. The property is indeed completely gutted on the inside and is not habitable in its current state;
2. Changed the overall condition to Very Poor;
3. Applied an overall condition factor of 10% good to the building;



CORCORAN CONSULTING ASSOCIATES, INC.

Continued: 737 Sixth Avenue/2020 Abatement Recommendation

Based on the above information, I am recommending you approve this abatement application and reduce the 2020 assessed value from \$54,400 to \$29,500.

ABATEMENT GRANTED:

DATE: _____

ABATEMENT DENIED:

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

**CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR**

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: May 18, 2021

RE: 2020 Abatement Recommendation

OWNER: 124 Wight Street Properties, LLC
316 West Road
Hampstead, NH 03841

PROPERTY LOCATION: **124 Wight St** Map/Block/Lot: **000109-000092-000000**

PROPERTY TAX YEAR APPEALED: 2020 **TAX ASSESSMENT APPEALED:** \$56,300

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a three-unit property with a total of six bedrooms and three bathrooms. The property has a total of 3,192 square feet of living area and was originally built in 1927 and is situated on .09 acres.

The taxpayer states an opinion of value to be \$34,900. The taxpayer has listed four sales as reference to support their opinion of value.

816 Third Ave sold 1/2020 \$35,000: Unqualified sale
581 Rockingham St sold 6/2019 \$28,000: Unqualified sale/abutter purchase
527 Champlain St sold 3/2020 \$45,000: Qualified sale/also bought 581 Rockingham St
21 Ottawa St sold 4/2019 \$28,500: Unqualified sale/building was condemned at time of sale

We requested an interior inspection of the property as one had not been conducted in several years. The property owner granted our request and our staff appraiser, Jay Ferreira, inspected the property on May 5, 2021. Mr. Ferreira found no data errors on the property record card.



Continued: 124 Wight Street: 2020 Abatement Recommendation

The taxpayer has not demonstrated any of the three foundations to grant an abatement:

1. No Discovered errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value; three of the four sales were not qualified;
3. They have not shown that their level of assessment is disproportionate compared to similar neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you deny this abatement application for the 2020 tax year.

ABATEMENT GRANTED:

DATE: _____

ABATEMENT DENIED:

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

**CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR**

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: May 17, 2021

RE: 2020 Abatement Recommendation

OWNER: Ray Rail, LLC
8629 Leslie Avenue
Lanham, MD 20706

PROPERTY LOCATION: 255 Pleasant Street Map/Block/Lot: 000119-000116-000000

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$93,300

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single-family home with 2,060 square feet of living area. This home was originally built in 1860 and is situated on .12 acres.

The taxpayer states the value is too high based on proximity to the biomass plant. The taxpayer also states that the taxes are too high which is not attracting new businesses to Berlin and the overall opinion of value is \$65,000.

Though the property is near the biomass plant, there is no direct indication from sales that it has had an effect on property values in the vicinity. Direct abutters were given a small adjustment, but this property is not a direct abutter. The second claim that taxes are too high is not a qualified basis for an abatement to be granted.

We requested an interior inspection of the property as one had not been conducted in several years. The property owner granted our request and our staff appraiser, Jay Ferreira, inspected the property on May 6, 2021. Mr. Ferreira noted the interior and exterior of the property to be in older, it was found to be in average condition for its age. He also noted some design and layout issues.

1. Five bedrooms, not six
2. Finished enclosed porch area was unfinished
3. Carport area of 11' x 11' was actually an unfinished enclosed porch area
4. Applied 2% added functional depreciation for design/layout



Continued: 255 Pleasant Street: 2020 Abatement Recommendation

The taxpayer has demonstrated one of the three foundations to grant an abatement:

1. Discovered errors in physical data (see above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$93,300 to \$89,900.

ABATEMENT GRANTED:

DATE: _____

ABATEMENT DENIED:

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: May 19, 2021

RE: 2020 Abatement Recommendation

OWNER: Prosper, David & Doris
580 Champlain Street
Berlin, NH 03570

PROPERTY LOCATION: 580 Champlain St Map/Block/Lot: 000130-000315-000000

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$45,000

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single-family home with two bedrooms and one bathroom. The property has a total of 1,100 square feet of living area and was originally built in 1910 and is situated on .11 acres.

The taxpayer states an opinion of value to be \$36,300 based on a Board of Tax and Land Appeals decision from 2019. The data presented in this matter referenced different real estate market and the taxpayer should note that this value granted was in place "Until the City undergoes a general reassessment or in good fair reappraises the property". We requested an interior inspection of the property as one had not been conducted in several years. The property owner made an appointment with our office for Tuesday, March 9 at 2pm but did not show up for the meeting.

The taxpayer has not demonstrated any of the three foundations to grant an abatement:

1. No Discovered errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to similar neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you deny this abatement application for the 2020 tax year.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

**CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR**

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: May 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Ouellet, Carl R
50-52 Mason Street
Berlin, NH 03570

PROPERTY LOCATION: 50-52 Mason Street Map/Block/Lot: 000119-000239-000000

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$59,200

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a mixed-use property with two commercial units on the first floor and two apartments on the second floor, each with two bedrooms. The property has a total of 2,222 square feet of rentable area. This property was originally built in 1890 and is situated on .09 acres.

The taxpayer states an opinion of value to be between \$50,000. The taxpayer states that "recent sales does not truly reflect most true property values". However, there are no comparable sales provided by the taxpayer to demonstrate this claim. The taxpayer states inaccurate description as being updated or renovated. Though we did not classify this property as updated, there are building permits on file from 2018 to indicate some fit up / modifications were made for one of the commercial units.

We requested an interior inspection of the property as one had not been conducted in several years. The property owner granted our request and our staff appraiser, Jay Ferreira, inspected the property on May 5, 2021. Mr. Ferreira noted the following:

1. Some sketch changes to account for story height of one-half story to three-quarter story;
2. Overall condition was already listed as "poor", no change;



Continued: 50-52 Mason Street: 2020 Abatement Recommendation

The taxpayer has demonstrated one of the three foundations to grant an abatement:

1. Discovered errors in physical data (see above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to similar neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$59,200 to \$58,000.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: May 19, 2021

RE: 2020 Abatement Recommendation

OWNER: Mattos, Richard Jr.
700 Lancaster Street
Berlin, NH 03570

PROPERTY LOCATION: **700 Lancaster St** Map/Block/Lot: **000129-000092-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$49,000

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a two-unit property with a total of four bedrooms and two bathrooms. The property has a total of 2,249 square feet of living area and was originally built in 1930 and is situated on .13 acres.

The taxpayer states an opinion of value to be \$39,898. The taxpayer has listed four sales as reference to support their opinion of value.

303 High St sold 6/2020 \$40,000: Qualified but has only 1,557 sq ft of living area (subject is 692 s.f. larger)

119 State Street sold 9/2020 \$29,000: Unqualified sale/abandoned property at time of sale

193 Willow St sold 6/2020 \$36,000: Unqualified sale/single family home

395 Derrah St sold 11/2020 \$34,000: Unqualified sale/purchased from government entity/recorded tax stamps of \$17,000/3 family

We requested an interior inspection of the property as one had not been conducted in several years. The property owner was not comfortable to allow an interior inspection due to COVID-19 and said that the prior assessor had been there in 2018 or 2019 so that should be sufficient.



Continued: 700 Lancaster Street: 2020 Abatement Recommendation

Lastly, taxpayer has referenced a Board of Tax and Land Appeals matter on this subject property for the 2018 tax year in which the Board granted an abatement reducing the value from 46,100 to 41,500. The data presented in this matter referenced an entirely different real estate market and the taxpayer should note that this value granted was in place "Until the City undergoes a general reassessment or in good fair reappraises the property" (page 4 of the decision of Ashley & Richard Mattos, Jr. v. City of Berlin Docket No.: 29252-18PT).

The taxpayer has not demonstrated any of the three foundations to grant an abatement:

1. No Discovered errors in physical data;
2. They have not shown market data (comparable sales) to support their opinion of value; three of the four sales were not qualified;
3. They have not shown that their level of assessment is disproportionate compared to similar neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you deny this abatement application for the 2020 tax year.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

**CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR**

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: May 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Graham, Stephen & Zona O'Dow
& Kokalis Family Trust
289 Pleasant Street
Berlin, NH 03570

PROPERTY LOCATION: 289 Pleasant Street Map/Block/Lot: 000119-000112-000000

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$106,500

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single-family home with 3,131 square feet of living area. This home was originally built in 1900 and is situated on .17 acres.

The taxpayer states an opinion of value to be between \$70,000 to \$75,000. There are several sales that the taxpayer has noted but the sales are higher than their current assessment. In some cases, the taxpayer references sales from 2014 which are not market value for 4/1/2020. The taxpayer also notes several maintenance issues that need to be addressed such as updates to bathrooms, minor roof leaks and retaining wall damage.

We requested an interior inspection of the property as one had not been conducted in several years. The property owner granted our request and our staff appraiser, Jay Ferreira, inspected the property on May 5, 2021. Mr. Ferreira noted the following:

1. 13' x 17' first floor area is unfinished with no heat, change to enclosed porch;
2. Interior was noted to be very old but in average condition;
3. Change overall condition of property from "good" to "average" based on inspection;



Continued: 289 Pleasant Street: 2020 Abatement Recommendation

The taxpayer has demonstrated one of the three foundations to grant an abatement:

1. Discovered errors in physical data (see above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to similar neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$106,500 to \$98,100.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: May 17, 2021

RE: 2020 Abatement Recommendation

OWNER: Berube, Randall C.
116 Howard Street
Berlin, NH 03570

PROPERTY LOCATION: **300 Denmark Street** Map/Block/Lot: **000126-000020-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$54,300

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single-family home with 812 square feet of living area. This home was originally built in 1930 and is situated on .11 acres.

The taxpayer states the land value is too high based on an "offending condition of an abutter". This is a City owned lot. The taxpayer states the building value should be \$34,800 and the land value should be \$4,400 but provides no basis on how that opinion was formed.

We requested an interior inspection of the property as one had not been conducted in several years. The property owner granted our request and our staff appraiser, Jay Ferreira, inspected the property on May 5, 2021. Mr. Ferreira noted the following:

1. Property has been vacant for at least four years;
2. 10% adjustment for land topography and abutting lot issue;
3. Areas of the kitchen and bathroom are unfinished;
4. The rear of the house needs extensive work to repair;
5. 8' x 8' section was finished living area on card is unfinished porch area;
6. 12' x 8' section listed as finished enclosed porch is unfinished porch;
7. Flooring is missing and is plywood only
8. Added 5% additional functional depreciation for disrepair
9. Overall condition of property reduced from "Fair" to "Poor"



Continued: 300 Denmark Street: 2020 Abatement Recommendation

The taxpayer has demonstrated one of the three foundations to grant an abatement:

1. Discovered errors in physical data (see above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you **approve** this abatement application for the 2020 tax year and reduce the assessment from \$54,300 to \$42,200.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: May 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Fredrick, Shane P & Penny L
4 Peabrook Road
Shelburne, NH 03581

PROPERTY LOCATION: **1791 Riverside Drive** Map/Block/Lot: **000137-000052-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$80,700

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a three-unit property with a total of six bedrooms and three bathrooms. The property has a total of 2,730 square feet of living area and was originally built in 1922 and is situated on .46 acres.

The taxpayer states an opinion of value to be \$45,000. The taxpayer has listed five sales as reference to support their opinion of value.

744 Western Ave sold 8/2020 \$50,000: Qualified sale - two family; inferior location
816 Third Ave sold 1/2020 \$35,000: Unqualified sale - two family; inferior location
724 Third Ave sold 4/2020 \$60,000: Qualified sale - inferior location
193 Willow Street sold 6/2020 \$36,000: Unqualified - estate sale; single family
674 Second Ave sold 9/2020 \$52,500: Qualified sale - inferior location

We requested an interior inspection of the property as one had not been conducted in several years. The property owner granted our request and our staff appraiser, Jay Ferreira, inspected the property on May 5, 2021. Mr. Ferreira noted the following:

1. The sketch showed a full third story, but the third story is a finished expansion attic;
2. Some roof leaks, apply additional 5% functional depreciation for roof;
3. Grade of property lowered from "average" to "fair";



Continued: 1791 Riverside Drive: 2020 Abatement Recommendation

The taxpayer has demonstrated one of the three foundations to grant an abatement:

1. Discovered errors in physical data (see above);
2. They have not shown market data (comparable sales) to support their opinion of value; several of the sales were either unqualified/not three family/inferior location;
3. They have not shown that their level of assessment is disproportionate compared to similar neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$80,700 to \$63,300.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

**CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR**

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: May 18, 2021

RE: 2020 Abatement Recommendation

OWNER: Morin, Jacqueline
588 Hillside Avenue
Berlin, NH 03570

PROPERTY LOCATION: 588 Hillside Avenue Map/Block/Lot: 000127-000016-000000

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$87,500

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a two-unit home with 1,938 square feet of living area. This home was originally built in 1920 and is situated on 1.10 acres.

The taxpayer states an opinion of value to be \$64,500. There are several sales that the taxpayer has supplied to be considered as comparable to the subject property. A review of these sales shows some were deemed unqualified due to bank sales or distressed sales. A couple of the sales supplied were uninhabitable at the time of sale and therefore not comparable to a fully functioning and occupied property. The taxpayer is also claiming the level of assessment is not comparable to surrounding properties with an overall grade of "good" verses some neighboring properties graded as "average" or "below average".

We requested an interior inspection of the property as one had not been conducted in several years. The property owner granted our request and our staff appraiser, Jay Ferreira, inspected the property on May 5, 2021. Mr. Ferreira noted the following:

1. 24' x 19' basement area is actually crawl space due to wall height;
2. No change to overall condition at "good";
3. Grade of home lowered from "good" to "average" for design and appeal;



Continued: 588 Hillside Avenue: 2020 Abatement Recommendation

The taxpayer has demonstrated two of the three foundations to grant an abatement:

1. Discovered errors in physical data (see above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have shown that their level of assessment (by way of grade of the home) is disproportionate compared to neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$87,500 to \$82,100.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN
NOTICE OF ABATEMENT RECOMMENDATION 2020 TAX YEAR

TO: City Council, City of Berlin
James Wheeler, City Manager
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: May 17, 2021

RE: 2020 Abatement Recommendation

OWNER: Hood, Donald G.
76 Bemis Street
Berlin, NH 03570

PROPERTY LOCATION: **76 Bemis Street** Map/Block/Lot: **000135-000080-000000**

PROPERTY TAX YEAR APPEALED: 2020 TAX ASSESSMENT APPEALED: \$135,500

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2020. This property is classified as a single-family home with 1,584 square feet of living area. This home was originally built in 1989 and is situated on .35 acres.

The taxpayer states the land value is too high. The taxpayer also states that the taxes are too high after he was told taxes would not go up.

The first claim of land value too high was not supported by any comparable sales or listing of any deficiencies from his enjoyment of the lot. The second claim that taxes are too high is not a qualified basis for an abatement to be granted. No overall opinion of value was provided on the application.

We requested an interior inspection of the property as one had not been conducted in several years. The property owner granted our request and our staff appraiser, Jay Ferreira, inspected the property on May 5, 2021. Mr. Ferreira noted the exterior condition to be average to good with new roof, and original siding and windows. The interior was noted to be in average condition. The only recommended change to the property is to reduce the overall condition from "good" to "average" based on our inspection.



Continued: 76 Bemis Street: 2020 Abatement Recommendation

The taxpayer has demonstrated one of the three foundations to grant an abatement:

1. Discovered errors in physical data (see above);
2. They have not shown market data (comparable sales) to support their opinion of value;
3. They have not shown that their level of assessment is disproportionate compared to neighboring properties or the town – wide level of assessment.

Based on the above information, I am recommending you approve this abatement application for the 2020 tax year and reduce the assessment from \$135,500 to \$127,400.

ABATEMENT GRANTED:

ABATEMENT DENIED:

DATE: _____

DATE: _____

CITY OF BERLIN
BTLA SETTLEMENT RECOMMENDATION

To: City Council, City of Berlin
James Wheeler, City Manager

From: Kevin T. Leen
KRT Appraisal
Contract Assessor's Agent

Date: May 17, 2021

RE: Berlin Aerie #1464 Fraternal Order of Eagles
PO Box 652
Berlin, NH 03570

Address: 8 Green Square
MBLU: 118-141

Tax Years: 2018, 2019
Assessment: \$246,400

Brief Description:

The subject property consists of a lodge hall, situated on a 4,792 SF parcel, zoned commercial. The subject is listed in good condition. The applicant initially claimed the subject property has a disproportionate increase in assessment because taxes are too high, no other non-profit in the city pays taxes & the assessment value is too high. A comparative market analysis dated 4/29/2019 was prepared by Badger Realty North for the property, indicating a value range of \$125,000-150,000. To prove disproportionate assessment, the taxpayer must prove what the property was worth on the date of assessment and the property's "equalized assessment" exceeds its market value. The abatement request was denied.

Subsequently the taxpayer disagreed with this decision & filed an appeal with the BTLA & thereafter settlement negotiations were unsuccessful. A transition within the Berlin Aerie leadership occurred recently & they engaged in settlement talks. Their concerns are the basement area under the main floor is ledge & has no utility. A sewer line from the insurance building next door runs through the basement. A city water line also runs through the basement to the insurance building. Legal issues with the insurance company arose & resulted in a five-figure settlement paid to the insurance building for damages to their building. An 18-inch-thick brick wall runs through the middle of the building, prohibiting alteration of the footprint. There is a crawl space between the first & second floors, an awkward design & unusable. Asbestos insulation covers some piping. There are asbestos floor & ceiling tiles throughout the building. The basement area on the building's south side has standing water from a Pleasant Street property & that area has water & sewer lines to supply Pleasant Street buildings. A KRT inspection on 5/13/2021 verified these maintenance issues with the property & overall the building appeared to be in average condition. The taxpayer has agreed to withdraw the BTLA appeal if the city will assess the property at \$170,000 for Tax Years 2018 & 2019.

Recommendation:

The assessment is reduced by \$76,400 from \$246,400 to \$170,000 and it is recommended that an abatement be granted for tax years 2018 & 2019.